

Internal Revenue Service, Treasury

§ 48.4041-15

United States, unless by statute specifically exempted from these taxes. However, the exemptions from these taxes provided by section 4041 (f), (g), and (h) and the regulations thereunder contained in this subpart F are available to the extent therein provided.

[T.D. 8066, 51 FR 20, Jan. 2, 1986]

§ 48.4041-13 Other credits or refunds.

(a) *In general.* For provisions relating to credit or refund of tax paid on taxable liquid fuel resold by the purchaser, or used otherwise than for the purpose for which purchased, see section 6427 and the regulations thereunder contained in Subpart O of this part.

(b) *Tax-paid liquid fuel used by local transit systems.* For provisions relating to credit or refund in the case of taxable liquid fuel used in vehicles while engaged in furnishing scheduled common carrier public passenger land transportation service along regular routes, see section 6427(b) and the regulations thereunder contained in Subpart O of this part.

(c) *Credit or refund of diesel fuel differential amount.* For provisions relating to an income tax credit or refund of the increased diesel fuel tax for original purchasers of diesel-powered automobiles and light trucks, see section 6427(g) and the regulations thereunder contained in Subpart O of this part.

[T.D. 8066, 51 FR 20, Jan. 2, 1986]

§ 48.4041-14 Exemption for sale to or use by certain aircraft museums.

(a) *In general.* (1) The tax imposed by section 4041 does not apply to liquids which are sold for use or used by an aircraft museum in an aircraft or vehicle owned by such museum and used exclusively for the procurement, care, and exhibition of aircraft of the type used for combat or transport in World War II.

(2) In the case of liquid sold for use in an aircraft owned by an aircraft museum and to be used for the purposes described in paragraph (a)(1) of this section, a tax-free sale may be made only if the requirements of § 48.4041-11 are met.

(b) *Cross reference.* For the definition of aircraft museum, see section 4041(h)(2).

[T.D. 8066, 51 FR 20, Jan. 2, 1986]

§ 48.4041-15 Sales to States or political subdivisions thereof.

(a) *Application of exemption.* The taxes imposed by section 4041 do not apply in the case of a sale of any liquid by any person for the exclusive use of any State or any political subdivision thereof, the District of Columbia, or in the case of the use of any liquid by any State or any political subdivision thereof, or the District of Columbia, as a fuel in a motor vehicle, motorboat, or aircraft.

(b) *Evidence required to establish exemption.* Any vendor claiming exemption under this section shall be prepared to produce evidence that will establish the right to exemption from the tax imposed by section 4041. Generally, orders or contracts of a State or a political subdivision thereof, or the District of Columbia, when signed by an authorized officer thereof will be accepted in support of the exemption. However, in the absence of such orders or contracts, a certificate signed by such an authorized officer that the liquid sold was purchased for the exclusive use of a State or political subdivision thereof, or the District of Columbia, will be acceptable. The certificate shall be in substantially the following form:

EXEMPTION CERTIFICATE

(For use by States and local governments. (section 4041(g)(2) of the Internal Revenue Code).)

Date _____, 19____.

I hereby certify that I am _____ of _____ (State or local government) that I am authorized to execute this certificate; and that

(Check applicable type of certificate)

_____ the liquid or liquids specified in the accompanying order, or on the reverse side hereof, (or)

_____ all orders placed by the purchaser for the period commencing _____ (Date) and ending _____ (Date) (period not to exceed 12 calendar quarters) are, or will be, purchased from _____ (Name of vendor) for the exclusive use of _____ (Governmental